

U.S. Patent Application Serial No. 10/756,386  
Reply to Office Action dated July 1, 2004

**Amendments to the Claims:**

This listing of claims will replace all prior versions and listing of claims in the application.

Claims 1, 4, and 5 are amended.

**Listing of Claims:**

1. (Currently Amended) A chip resistor comprising:

an insulating chip substrate including an upper surface and a pair of opposite side surfaces;

a resistor film formed on the upper surface of the insulating substrate;

a pair of upper electrodes formed from silver-based conductive paste on the upper surface of the insulating substrate to be connected to the resistor film;

a cover coat covering the resistor film, the cover coating having a flat upper surface and a tapering edge;

an auxiliary electrode formed on each of the upper electrodes to partially overlap the cover coat;

U.S. Patent Application Serial No. 10/786,386  
Reply to Office Action dated July 1, 2004

a side electrode formed on each of the side surfaces of the insulating substrate and electrically connected to one of the upper electrodes and one of the auxiliary upper electrodes;

a nickel-plated layer covering the auxiliary electrode and the side electrode; and

a soldering layer covering the nickel-plated layer and formed of tin or solder;

wherein the side electrode is made of nonmagnetic conductive resin paste, the auxiliary [[upper]] electrode being made of carbon-based conductive resin paste; and

wherein the nickel-plated layer and the soldering layer extend onto the flat upper surface of the cover coat beyond the tapering edge.

2. (Original) The chip resistor according to claim 1, wherein the side electrode is made of carbon-based conductive resin paste.
3. (Original) The chip resistor according to claim 1, further comprising a pair of lower electrodes formed on a lower surface of the insulating substrate and connected to the side electrodes; wherein the lower electrodes are formed from a carbon-based conductive resin paste and covered with a nickel-plated underlying layer and a soldering layer.
4. (Currently Amended) The chip resistor according to claim 1, further comprising an overcoat covering the cover coat and partially overlapping the auxiliary [[upper]] electrodes.

U.S. Patent Application Serial No. 10/786,386  
Reply to Office Action dated July 1, 2004

5. (Currently Amended) The chip resistor according to claim 1, wherein the auxiliary  
[[upper]] electrode is formed with a cutout in which the side electrode is connected to the upper  
electrode.